

## **The tax component of innovative activity assessment in the Russian federation**

Orlova M., Khafizova A.

*Kazan Federal University, 420008, Kremlevskaya 18, Kazan, Russia*

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### **Abstract**

The present paper investigates innovative development problems of worlds economies, techniques used to assess the level of country's innovative development. We identify particulars of applying tax benefits in order to stimulate parties involved in innovative process. The article focuses on the possibility of extension tax benefits in Russia taking into account innovative process characteristics and also authorities and taxpayers interaction ways, which are related to efficiency assessment of tax benefits for innovation in terms of tax administration system reform.

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### **Keywords**

B index, Innovations, Innovative activity, Lost income, R&D, Tax benefit efficiency, Tax benefits, Tax benefits for innovation, Tax preferences item